
HOUSE BILL 2683

State of Washington

55th Legislature

1998 Regular Session

By Representatives Van Luven, Mason and Ballasiotes

Read first time 01/16/98. Referred to Committee on Trade & Economic Development.

1 AN ACT Relating to exempting the sale and use of motion picture or
2 video production equipment and supplies from sales and use tax; and
3 amending RCW 82.08.0315 and 82.12.0315.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 **Sec. 1.** RCW 82.08.0315 and 1997 c 61 s 1 are each amended to read
6 as follows:

7 (1) As used in this section:

8 (a) "Production equipment and supplies" means (~~(the following when~~
9 ~~used in motion picture or video production or postproduction:)~~) all
10 items necessary and essential to the production of motion picture or
11 video production or postproduction and used solely in such activities,
12 including but not limited to grip and lighting equipment, cameras, film
13 and other production supplies, camera mounts including tripods, jib
14 arms, steadicams, and other camera mounts, cranes, dollies, generators,
15 helicopter mounts, helicopters rented for motion picture or video
16 production, walkie talkies and other communication equipment, vans,
17 trucks, and other vehicles specifically equipped for motion picture or
18 video production or used solely for production activities, wardrobe and
19 makeup trailers, special effects and stunt equipment, video assists,

1 videotape recorders, cables and connectors, (~~teleprompters~~
2 ~~{teleprompters}~~) teleprompters, sound recording equipment, ((and))
3 editorial equipment, and items used for wardrobe, hair, and makeup
4 design and stage and set construction and decoration.

5 (b) "Production services" means motion picture and video
6 processing, printing, editing, duplicating, animation, graphics,
7 special effects, negative cutting, conversions to other formats or
8 media, stock footage, sound mixing, rerecording, sound sweetening,
9 sound looping, sound effects, and automatic dialog replacement.

10 (c) "Motion picture or video production business" means a person
11 engaged in the production of motion pictures and video tapes for
12 exhibition, sale, or for broadcast by a person other than the person
13 producing the motion picture or video tape.

14 (2) The tax levied by RCW 82.08.020 does not apply to the sale of
15 or the rental of production equipment and supplies, or the sale of
16 production services, to a motion picture or video production business.

17 (3) The exemption provided for in this section shall not apply to
18 rental of production equipment and supplies, or the sale of production
19 services, to a motion picture or video production business that is
20 engaged, to any degree, in the production of erotic material, as
21 defined in RCW 9.68.050.

22 (4) In order to claim an exemption under this section, the
23 purchaser must provide the seller with an exemption certificate in a
24 form and manner prescribed by the department. The seller shall retain
25 a copy of the certificate for the seller's files.

26 **Sec. 2.** RCW 82.12.0315 and 1995 2nd sp.s. c 5 s 2 are each amended
27 to read as follows:

28 (1) The provisions of this chapter shall not apply in respect to
29 the use of:

30 (a) Production equipment and supplies purchased by or rented to a
31 motion picture or video production business;

32 (b) Production equipment and supplies acquired and used by a motion
33 picture or video production business in another state, if the
34 acquisition and use occurred more than ninety days before the time the
35 motion picture or video production business entered this state.

36 (2) As used in this section, "production equipment and supplies"
37 and "motion picture or video production business" have the meanings
38 given in RCW 82.08.0315.

1 (3) The exemption provided for in this section shall not apply to
2 the use of production equipment and supplies purchased by or rented to,
3 or production equipment and supplies acquired and used by, a motion
4 picture or video production business that is engaged, to any degree, in
5 the production of erotic material, as defined in RCW 9.68.050.

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